<u>**REMARKS**</u> .

Claims 1-8 have been canceled. Claims 9-32 remain active in the case. Reconsideration is respectfully requested.

The present invention relates to a magnetic material that is useful in magnetic refrigeration using relatively low magnetic fields near room temperature.

Claim Amendments

New Claims 9-32 have been presented in this continuation application for consideration. New method Claim 9 is believed supported throughout the specification including the description of the invention on pages 8 and 9 of the text. As to apparatus Claim 21, support for the same can be found on pages 36 *et seq* of the disclosure. Further, support for the subject matter in all of the claims can be found in the original claims and the allowed claims of the parent application Serial No. 10/098,568. Entry of the new claims into the record is respectfully requested.

Appl. No. New Preliminary Amendment

It is now believed that the application is in proper condition for consideration on its merits.

Respectfully submitted,

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